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December 7, 2016

VIA CM/ECF

Hon. Stuart M. Bernstein
United States Bankruptcy Judge
United States Bankruptcy Court
for the Southern District of New York
One Bowling Green
New York, N.Y. 10004

Re: Ybrant Media Acquisition, Inc., Case No. 16-10597 (SMB)

Dear Judge Bernstein:

We are bankruptcy counsel to Ybrant Media Acquisition, Inc., the referenced debtor and debtor in possession.

On November 22, 2016, the Court convened a hearing to approve the debtor's proposed disclosure statement. The Court noted at the hearing that in order for Daum Global Holdings Corp. ("**Daum**"), the debtor's principal creditor, to be unimpaired under the debtor's plan, the plan must provide for the full payment of its claim at confirmation, plus post-petition interest, or payment in accordance with the terms of an agreement with Daum. At this time, the debtor does not have an agreement with Daum, though it expects to have one by the time of confirmation.

Yesterday, December 6, 2016, the debtor filed its Amended Plan of Reorganization (the "**Amended Plan**"). The Amended Plan incorporates the Court's suggestion as to the treatment of Daum's claim; however, we note that it does not provide for the payment of post-petition interest to Daum because its claim is unsecured.

On reflection, we assume that the Court's suggestion that the Amended Plan provide for the payment of post-petition interest to Daum was premised upon its belief that Daum's claim is secured. Of course, if we are mistaken as to the Court's assumption, please

Honorable Stuart M. Bernstein
December 7, 2016
Page 2

arrange for your chambers to so inform us and we will file a further amended plan that provides for the payment of post-petition interest.

Respectfully,

/s/ Nancy L. Kourland

Nancy L. Kourland

cc: Brian (Bo-Yong) Park, Esq. (via e-mail)
Susan Arbeit, Esq (via e-mail)
Suresh K. Reddy (via e-mail)